

Form
MO-1120S
Missouri Department of Revenue
S Corporation Income Tax Return

Missouri S Corporation Income Tax Return for 2013
Beginning _____, 20____ Ending _____, 20____
Missouri S Corporation Franchise Tax Return for 2014
Beginning _____, 20____ Ending _____, 20____

Software
Vendor
Code
(Assigned
By DOR)
001

| | | | |
|------------------|--------------------|---------------------------------|---------------------|
| Corporation Name | MO Tax I.D. Number | Charter Number | Federal I.D. Number |
| Address | City | State | Zip |
| | | Balance Sheet Date (MM/DD/YYYY) | |

Select Applicable Boxes ☐ Amended Return ☐ Name Change ☐ Address Change ☐ Final Corporation Income Tax Return ☐ Bankruptcy

- ☐ A. Select this box if your assets in Missouri ([Schedule MO-FT](#), Line 6a), or apportioned to Missouri (Schedule MO-FT, Line 6b) do not exceed \$10,000,000. You do not owe franchise tax. If your assets do exceed the \$10,000,000 threshold, you must complete and attach Schedule MO-FT and enter the franchise tax due on the [Form MO-1120S](#), Line 15 below. If Box A is selected, Box C cannot be selected.
- ☐ B. Return filed for both (income and franchise)
- ☐ C. Return filed for income tax only
- ☐ D. Return filed for franchise tax only

- S Corp**
1. Does the S corporation have any Missouri modifications? ☐ Yes ☐ No If Yes, complete Lines 1–15 below and page 2.
2. Does the S corporation have any nonresident shareholders? ☐ Yes ☐ No If Yes, complete Lines 1–15 below and [Schedule MO-NRS](#).
3. Does the S corporation have income derived from sources other than Missouri? ☐ Yes ☐ No If Yes, complete and attach [Schedule MO-MSS](#).

Attach a detailed explanation of each Addition and Subtraction.

| | | | | | |
|---|--|----|----|----|----|
| Missouri S-Corporation Adjustments | Additions | | | | |
| | 1a. State and local income taxes deducted on Federal Form 1120S | 1a | 00 | | |
| | 1b. Less: Kansas City & St. Louis earnings taxes. Enter Lines 1a less 1b on Line 1 | 1b | 00 | 1 | 00 |
| | 2a. State and local bond interest (except Missouri) | 2a | 00 | | 00 |
| | 2b. Less: related expenses (omit if less than \$500) | 2b | 00 | 2 | 00 |
| | Enter Line 2a less Line 2b on Line 2 | | | | |
| | 3. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments (list _____) | | 3 | | 00 |
| | 4. Donations claimed for the Food Pantry Tax Credit deducted from federal taxable income, Section 135.647, RSMo | | 4 | | 00 |
| | 5. Total of Lines 1 through 4 | | 5 | | 00 |
| | Subtractions | | | | |
| | 6a. Interest from exempt federal obligations | 6a | 00 | | |
| | 6b. Less: related expenses (omit if < \$500) Enter Line 6a less Line 6b on Line 6 | 6b | 00 | 6 | 00 |
| 7. Amount of any state income tax refund included in federal ordinary income | | 7 | | 00 | |
| 8. Federally taxable — Missouri exempt obligations | | 8 | | 00 | |
| 9. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Build America and Recovery Zone Bond Interest <input type="checkbox"/> Missouri Public-Private Transportation Act <input type="checkbox"/> Other adjustments (list _____) | | 9 | | 00 | |
| 10. Missouri depreciation basis adjustment (Section 143.121.3(7), RSMo) | | 10 | | 00 | |
| 11. Depreciation recovery on qualified property that is sold (Section 143.121.3(9), RSMo) | | 11 | | 00 | |
| 12. Total Subtractions - Add Lines 6 through 11 | | 12 | | 00 | |
| 13. Missouri S corporation adjustment — Net Addition — excess Line 5 over Line 12 | | 13 | | 00 | |
| 14. Missouri S corporation adjustment — Net Subtraction — excess Line 12 over Line 5 | | 14 | | 00 | |

| | | | | |
|----------------------|--|----|--|----|
| Franchise Tax | 15. Corporation Franchise Tax (Complete Schedule MO-FT and attach balance sheet) | 15 | | 00 |
| | 16. Tax credits — (attach Form MO-TC and only include corporation franchise tax credits) | 16 | | 00 |
| | 17. Approved overpayments applied from last file period | 17 | | 00 |
| | 18. Payments with Form MO-7004 | 18 | | 00 |
| | 19. Amended Return Only: Tax paid with (or after) the filing of the original return | 19 | | 00 |
| | 20. Subtotal — add Lines 16 through 19 | 20 | | 00 |
| | 21. Amended Return Only: Overpayment, if any, as shown on original return or as later adjusted | 21 | | 00 |
| | 22. Total — Line 20 less Line 21 | 22 | | 00 |

| | | | | |
|--------------------------|--|----|--|----|
| Refund or Tax Due | 23. If Line 22 is greater than Line 15, enter overpayment here | 23 | | 00 |
| | 24. Overpayment to be applied to next filing period | 24 | | 00 |
| | 25. Overpayment to be refunded — Line 23 less Line 24 | 25 | | 00 |
| | 26. If Line 22 is less than Line 15 enter underpayment here | 26 | | 00 |
| | 27. Enter total amount on Line 27 <input type="text"/> Interest <input type="text"/> Penalty | 27 | | 00 |
| | 28. Total Due — add Lines 26 and 27 (U.S. funds only) Total Due | 28 | | 00 |

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.
I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his or her firm, or if internally prepared, any member of the internal staff. ☐ Yes ☐ No

DOR Only ☐ S ☐ E ☐ B

| | | | |
|--|-------------------------------|--------------------------------------|--|
| Required - Officer Signature and Printed Name | Title of Officer | Phone Number (____) _____ - _____ | Date Signed (MM/DD/YYYY) ____/____/____ |
| Preparer's Signature (Including Internal Preparer) | Preparer's FEIN, SSN, or PTIN | Phone Number (____) _____ - _____ | Date Signed (MM/DD/YYYY) ____/____/____ |

| | | | |
|------------------|--------------------|----------------|---------------------|
| Corporation Name | MO Tax I.D. Number | Charter Number | Federal I.D. Number |
| | | | |

| Allocation of Missouri S Corporation Adjustment to Shareholders | 1. Name of each shareholder. All shareholders must be listed. Use attachment if necessary. | 2. Check box if shareholder is nonresident | 3. Social Security Number | 4. Shareholder's Share % | 5. Shareholder's Corporation Adjustment <input type="checkbox"/> Addition <input type="checkbox"/> Subtraction |
|---|--|--|---------------------------|--------------------------|---|
| | | a) | <input type="checkbox"/> | - - | % |
| | b) | <input type="checkbox"/> | - - | % | 00 |
| | c) | <input type="checkbox"/> | - - | % | 00 |
| | d) | <input type="checkbox"/> | - - | % | 00 |
| | e) | <input type="checkbox"/> | - - | % | 00 |
| | f) | <input type="checkbox"/> | - - | % | 00 |
| | g) | <input type="checkbox"/> | - - | % | 00 |
| | h) | <input type="checkbox"/> | - - | % | 00 |
| | i) | <input type="checkbox"/> | - - | % | 00 |
| | j) | <input type="checkbox"/> | - - | % | 00 |
| | k) | <input type="checkbox"/> | - - | % | 00 |
| | l) | <input type="checkbox"/> | - - | % | 00 |
| | m) | <input type="checkbox"/> | - - | % | 00 |
| | n) | <input type="checkbox"/> | - - | % | 00 |
| | o) | <input type="checkbox"/> | - - | % | 00 |
| | p) | <input type="checkbox"/> | - - | % | 00 |
| | q) | <input type="checkbox"/> | - - | % | 00 |
| | r) | <input type="checkbox"/> | - - | % | 00 |
| | s) | <input type="checkbox"/> | - - | % | 00 |
| | t) | <input type="checkbox"/> | - - | % | 00 |
| | u) | <input type="checkbox"/> | - - | % | 00 |
| | v) | <input type="checkbox"/> | - - | % | 00 |
| | w) | <input type="checkbox"/> | - - | % | 00 |
| | x) | <input type="checkbox"/> | - - | % | 00 |
| | Total | | | % | 00 |
| <p>Column 4 — Enter percentages from Federal Schedule K-1(s). Round percentages to whole numbers.</p> <p>Column 5 — Enter Missouri S corporation adjustment from Form MO-1120S, Line 13 or 14, as total of Column 5. Multiply each percentage in Column 4 by the total in Column 5. Indicate at the top of Column 5 whether the adjustments are additions or subtractions. The amount after each shareholder's name in Column 5 must be reported as a modification by the shareholder on his or her Form MO-1040, Individual Income Tax Return, either as an addition to, or subtraction from, federal adjusted gross income.</p> | | | | | |

Form MO-1120S (Revised 05-2014)

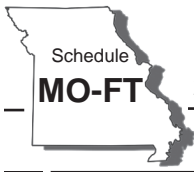
Mail To: Balance Due:
Missouri Department of Revenue
P.O. Box 3365
Jefferson City, MO 65105-3365

Refund or No Amount Due:
Missouri Department of Revenue
P.O. Box 700
Jefferson City, MO 65105-0700

Phone: (573) 751-4541
Fax: (573) 522-1721
E-mail: corporate@dor.mo.gov



Visit <http://dor.mo.gov/business/corporate/> for additional information.



Missouri Department of Revenue
2014 Corporation Franchise Tax Schedule

Attachment Sequence No. 1120-03 and 1120S-01

| | | | | |
|---|---|------------------------------|------------------------------------|--|
| Corporation Information | Corporation Name | | Missouri Tax Identification Number | |
| | Charter Number | Federal Employer I.D. Number | E-mail Address | |
| | File Period Beginning (MM/DD/YYYY) | Ending (MM/DD/YYYY) | Balance Sheet Date (MM/DD/YYYY) | |
| | Do your assets include an interest in a partnership or limited liability company? <input type="checkbox"/> No <input type="checkbox"/> Yes If yes, you must provide a detailed reconciliation of partnership assets. | | | |
| Has there been a change in your accounting period? <input type="checkbox"/> No <input type="checkbox"/> Yes If yes, state prior accounting period: _____ | | | | |

Read instructions before completing this schedule. Note: You cannot file a consolidated franchise tax return.

- Corporations having all assets within Missouri complete Lines 1, 2, 6a, and 7 only.
- Corporations having assets both within and without Missouri complete all lines except 6a.

| | | | | | | | |
|---|--|----|----|--------------|----------------|----|----|
| Franchise Tax Schedule | 1. Par value of issued and outstanding stock (for no-par value stock, see instructions) (not less than zero) | | 1 | | 00 | | |
| | 2. Assets | | | | | | |
| | 2a. Total assets per attached balance sheet | | 2a | | 00 | | |
| | 2b. Less: Investments in or advances to subsidiaries over 50% owned (attach Schedule MO-5071 or a schedule showing name of corporations, percentage of ownership, and amount) | | 2b | | 00 | | |
| | 2c. Adjusted total (Line 2a less Line 2b) | | 2c | | 00 | | |
| | 3. Allocation per attached balance sheet or schedule (see instructions) | | | (A) Missouri | (B) Everywhere | | |
| | 3a. Accounts receivable (net of allowance for bad debt) | 3a | | 00 | 3a | | 00 |
| | 3b. Inventories (net, book value) | 3b | | 00 | 3b | | 00 |
| | 3c. Land and fixed assets (net of accumulated depreciation) | 3c | | 00 | 3c | | 00 |
| | 3d. Total allocated assets (add Lines 3a, 3b, and 3c) | 3d | | 00 | 3d | | 00 |
| | 4. Missouri percentage for apportionment (Line 3d, Column A divided by Column B) Extend the apportionment percentage to six digits to the right of the decimal point. | | 4 | | | | % |
| | 5. Assets apportioned to Missouri (Line 2c times Line 4) | | 5 | | | | 00 |
| | 6. Tax basis: | | | | | | |
| | 6a. Corporations having all assets within Missouri (Line 2c or Line 1, whichever is greater) | | 6a | | | | 00 |
| | 6b. Corporations having assets both within and without Missouri (Line 5, or the product of Line 1 times Line 4, whichever is greater). If Line 6a or Line 6b is \$10,000,000 or less, Stop Here and check Box A on Form MO-1120 or Box A on Form MO-1120S . | | 6b | | | | 00 |
| 7. Tax Computation | | | | | | | |
| 7a. Tax — 1/75th of 1% (.000133 of Line 6a or Line 6b). | | 7a | | | | 00 | |
| 7b. Short periods (see instructions) Line 7a x _____ (insert number of whole months in short period) = Prorated 12 Tax Due | | 7b | | | | 00 | |
| 7c. Computed current year tax (enter the amount from Line 7a or Line 7b, whichever applies) | | 7c | | | | 00 | |
| 7d. Base Year Franchise Tax. Enter the franchise tax from the return for the taxable year ending on or before December 31, 2010 (before the tax is prorated, if the return is for a short period). If the corporation had no franchise tax filing requirement for the taxable year ending on or before December 31, 2010, the base year is the franchise tax liability for the corporation's first full taxable year on or after the taxable year ending December 31, 2010. If this is the first year the corporation had a filing requirement, skip this line and go to Line 7e. | | 7d | | | | 00 | |
| 7e. Tax due. Enter the smaller of Line 7c or Line 7d here and on Form MO-1120, Line 16 or Form MO-1120S, Line 15. If no amount was entered on Line 7d, enter the amount from Line 7c | | 7e | | | | 00 | |

Schedule MO-FT (Revised 12-2013)

Schedule MO-FT must be filed with the Form MO-1120 or Form MO-1120S. Please attach to either form and mail to the appropriate address as shown on page 1 of the MO-1120 or MO-1120S.

Taxation Division
P.O. Box 3365
Jefferson City, MO 65105-3365

Phone: (573) 751-4541
Fax: (573) 522-1721
E-mail: franchise@dor.mo.gov

Visit <http://dor.mo.gov/business/franchise/>
for additional information.

